

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.440 Penalties</b>
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**TITLE 86: REVENUE**

**PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.440 Penalties**

The retailer should not collect tax on amounts as to which he is acting merely as a tax collector, such as the Cook County Liquor Gallonage Tax and the Illinois Motor Fuel Tax Act (Ill. Rev. Stat. 1989, ch. 120, pars. 417 et seq.) and 86 Ill. Adm. Code 500. If the retailer does erroneously collect tax on any such amounts, he must refund the erroneously collected tax to the purchaser or else remit such erroneously collected tax to the Department. He may not retain it. Also, if the retailer knowingly collects tax from customers on receipts which are not subject to Retailers' Occupation Tax, he can be subjected to prosecution for a criminal violation.

**(Source:** Amended at 15 Ill. Reg. 6621, effective April 17, 1991)